IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

WP(C).No. 22392 of 2007(N)

PETITIONER:

RICOH INDIA LTD.,
41/1716, T.A.BEERAN KUNJU ROAD,
ERNAKULAM NORTH, KOCHI-682018,
REPRESENTED BY P.N.MAHESH,
BRANCH SUPERVISOR.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. INTELLIGENCE OFFICER,
INTELLIGENCE SQUAD NO.I,
COMMERCIAL TAXES, MATTANCHERRY.

2. ASSISTANT COMMISSIONER,
SPECIAL CIRCLE-II, ERNAKULAM.

3. DEPUTY COMMISSIONER(APPEALS),
ERNAKULAM.

4. INSPECTING ASST. COMMISSIONER,
ERNAKULAM.

5. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22392 of 2007

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Dated this the 20th day of July, 2007.

JUDGMENT

The petitioner is challenging Ext.P10 order whereunder the appellate authority has granted stay against recovery of penalty levied under Section 67 of the KVAT Act on payment of one third of the penalty. Even though this court should not consider the case on merits when the matter is pending before the appellate authority, having regard to the clarification issued by the Commissioner and relied on by the petitioner, I modify Ext.P10 by reducing payment to rupees two lakhs. The petitioner is granted time till 20.8.2007 to make payment. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms